

window-tax is but 2*l.* 4*s.* 9*d.*, shewing a difference of 5*l.* 1*s.* per annum; and I need scarcely say, that a difference of only 10*s.* per annum is quite enough to influence builders of cheap houses in trying to save such a sum. But the same considerations affect the building of even first-class houses. I have been offered a rent of 210*l.* per annum for a house unbuilt, on condition that the plan should be altered so as to reduce the amount of the window-tax for which the house would otherwise be liable. The consequence is, that in the majority of new houses one large window, of the largest size allowed,* is made to serve the purpose of two windows; and privies, closets, passages, cellars, roofs, the very places where mephitic vapours are most apt to lodge, are now left almost entirely without ventilation. An opening only a foot square, even if intended merely to admit the air, and not glazed against the weather, makes the house liable for an additional 8*s.* 3*d.* per annum.

Houses having less than eight windows are exempt; but the window-tax is not therefore inoperative as regards the working classes of towns. In London the poor do not live in cottages, but several families occupy lodgings in the same house, and that, perhaps, a house built with the maximum of untaxed windows allowed by the law. One more window would possibly let a little sunshine into a sick room, but the landlord says "No, the house would then have eight windows, and I should be liable to a tax of 16*s.* 6*d.* per annum." If the commissioners would examine personally the houses in which the poor live in the close courts and alleys of the metropolis, they would be surprised at the number of dark staircases and filthy holes, which, although on upper floors, are quite as ill ventilated and unfavourable to health as the cellars of Liverpool. And the permanent cause of this state of things is the option given to builders and lodging-house keepers of saving money in taxation by shutting out air and light.

The cause suggests the remedy. The legislature have only to modify the mode of assessment in such a manner that the option referred to shall be taken away,—that the windows charged for shall be in proportion to the space enclosed or the number of rooms, and the power of evasion would cease. The occupant of a house who now blocks out the light from twelve windows to save 5*l.* 1*s.* per annum, could not or would not pull down or destroy twelve rooms to effect the object.

This simple mode of improving the healthfulness of the inferior class of habitations in great towns was pressed upon the attention of the Earl of Lincoln when the new Building Act was under discussion. The Earl of Lincoln declined to interfere with the province of the Chancellor of the Exchequer; and two applications made to Mr. Goulburn failed to convince him that the subject was one of the slightest moment.†

The reader will perhaps be of a different opinion if he will procure the two volumes of evidence published by the Health of Towns Commission (perhaps the most valuable work that ever emanated from a government board), and read there the testimony of Dr. Arnott, Dr. Guy, and Mr. Toynbee, surgeon of St. George's Dispensary, on the influence of defective ventilation as a cause of disease.

Their evidence (which every one should peruse who consults his own health or the health of his family) establishes the important fact that tubercular consumption, the disease which has been called the scourge of the English climate, is not traceable to climate, but chiefly to the impurities of air breathed by those who live by day in crowded workshops, or in ill-drained neighbourhoods, or sleep by night in close, ill-ventilated bed-rooms; and that fever and scrofula, where they prevail the most extensively, are to be referred less to low diet than to the same cause. Life or death may be inhaled by the lungs, according to the properties of the gases present in the atmosphere, or the minute morbid particles held in suspension at the time of inspiration. Hence "the pestilence which walketh in darkness."

Dr. Southwood Smith and Mr. Toynbee,

accompanied by a highly-respectable deputation, waited upon the Chancellor of the Exchequer on the 22nd of May, to explain these facts; and to urge that as one means of improving the ventilation of habitations, the window-duties might be so modified (not repealed) that there should no longer be the disposition or the power, on the part of occupiers or builders, to dispense with window openings to avoid taxation.

The deputation were received with courtesy, but, greatly to their disappointment, Mr. Goulburn intimated (in the politest possible terms) his entire disbelief in the statements of the professional gentlemen before him. "The window-duties," he said, "did not affect the cottager; and he had seen numerous instances of scrofula in his own neighbourhood among the families of the agricultural peasantry."

Doubtless he had seen them; but those who take more pains than a Chancellor of the Exchequer to learn how the families of the peasantry live, know that Mr. Goulburn's fact does not at all affect the theory he disputed, but rather confirms it.

A labourer, if he have two bed-rooms, will invariably, to make his 10*s.* per week 11*s.*, let one of them to a single man. In the one room left are the beds of the labourer, his wife, and all the young children. Having no money to buy fuel, the family close up the chimney, if there be one, carefully paste over every crevice of the door or window to keep out the cold, and the fresh air being thus excluded, the atmosphere in a few hours becomes so vitiated by repeated inspirations that every breath carries with it the seeds of disease.

The tender nursing of the aristocracy often perishes from the same cause; is killed by misdirected kindness. It is known that a canary-bird in a cage, placed at night within the closed curtains of a tent-bed in which two persons are sleeping, will be found dead in the morning. We yet place childhood in similar situations, in which every breath inspired is nearly as fatal to health as if it contained the fumes of arsenic.

Granted that neither of these are cases affected by the window-duties, is it not obvious, that whenever air and light are blocked out to avoid the window-duties, the same process is repeated, and that the process is death?

The Chancellor of the Exchequer, however, entrenched behind Mr. Wickham, the Chairman of Stamps and Taxes, who was present at the interview, had another answer to the deputation, which at the time admitted of no reply. Mr. Wickham stated that the deputation were in error upon a material point, and that houses might be ventilated by perforated plates of zinc, which would not be liable to duty, although placed in external walls.

We pray the reader to note this as an instance of those hasty and often wholly unwarranted assertions, common to official men, by which great measures of public improvement are often defeated for the mere object of getting a minister out of a temporary dilemma.

A correspondence ensued between Mr. Biers, the President of the Carpenters' Society, and the Board of Stamps and Taxes, in which Mr. Biers, the secretary, stated, by order of the board, that perforated plates of zinc would be chargeable, "if so perforated as to afford light, but not if so as to serve the purpose of ventilation only."

The allusion here, it is supposed, is to some kind of zig-zag opening which should admit the air by a winding course, and prevent the light passing through in a direct line; but such a contrivance although practicable in a thick castle-wall, is obviously not so in the thin walls of a third-rate house. In reply to further inquiries from Mr. Biers, how perforations were to be made that would admit air, and yet exclude light, the Board declined to give any information.

A mistake had evidently been committed by Mr. Wickham, and one of such serious moment that it was deemed sufficient to lay it before the Chancellor of the Exchequer, to ensure the adoption of at least some partial and really practicable mode of relief. The case was stated by Mr. H. Gally Knight, on the part of the Metropolitan Improvement Society, in a letter which concluded with the following inquiries:—

"1. Whether her Majesty's government will introduce any measure corresponding in principle with the draft of the bill left with the

Chancellor of the Exchequer, of the 27th April alluded to, for fixing a *maximum* to the existing window-duties beyond which new openings might be made for light and ventilation without subjecting the occupants to additional charges?

"And should the Chancellor of the Exchequer not be prepared with any such measure, whether, 2. Government will pass a short bill to exempt from taxation, upon sanitary grounds, all unglazed openings in basement stories and closets of every description, that the evils complained of from defective ventilation may in some degree be palliated, if not wholly removed?

"Either measure might be so framed as to be attended with little or no loss to the revenue, and the former especially would be gratefully received by the public as a most valuable boon."

Reply of the Chancellor of the Exchequer.

Downing-street, June 26, 1844.

"My dear Sir,—I have received the memorandum which you have enclosed to me from the Metropolitan Improvement Society. I can have no difficulty in declining to sanction either of the alterations of the law relative to the window-tax which they have submitted to me, it being evident that either of them, if acceded to, would enable parties to have windows without the payment of the tax.

"There has been no mistake, as the parties suppose, on the part of Mr. Wickham, in stating that openings for ventilation might be made which would not be chargeable as windows, and I cannot think it at all inconsistent with such a statement to decline expressing beforehand a general opinion as to whether certain openings, when made, would or would not be considered as windows, and as such liable to charge.—Yours ever, my dear Sir, most truly,

HENRY GOULBURN.

"H. Gally Knight, Esq., M.P."

From the tone of the above, one might fairly infer that to desire the untaxed enjoyment of light and air, to any extent, however small, is a moral offence in the eyes of a Chancellor of the Exchequer; and that the Health of Towns Commissioners deserve to be put in the stocks. The letter would also appear intended to teach the public that it is wrong to seek such a clear explanation of the law as would guard them against its infraction; and that a government board is quite justifiable in "declining to give any opinion beforehand;" but we will confine ourselves to the sentence in which Mr. Goulburn denies the mistake of Mr. Wickham, and repeats the statement, that openings may be made for ventilation which would not be chargeable as windows.

Unaccountable as it may seem, the Chancellor of the Exchequer and Mr. Wickham are both in error on this material point, so pertinaciously maintained; and the proof is so striking, that we doubt not we shall be able in a few words to demonstrate the fact.

In the first place, there is no special provision in any one of the Acts relating to the assessed taxes for excepting openings of any kind (zig-zag openings nor any other) made for purposes of ventilation in dwelling-houses from the duties chargeable on windows.

In the second, the 38th Geo. III., chap. 40 expressly provides, that all openings in external walls not chargeable as windows or lights shall be stopped up with brick or stone, or the materials of which the walls are composed. Under this Act a gentleman at Croydon, who wished to rid himself of mice, was lately surcharged for a small hole in his cellar, made to admit a cat; and there is no exception in favour of perforated plates of zinc in any general Act.

In the third place, both these facts were admitted by the legislature this very last session, in the passing of a local Act for the protection of property in the borough of Liverpool from fire (7 & 8 Victoria, chap. 51). In this local Act a provision was introduced (clause 10) for allowing circular ventilating apertures of not more than 7 inches in diameter, "provided such aperture, if made in a direct line, is protected by a grating of cast-iron, the interstices of which shall not exceed one-quarter of an inch in width."

This, then, is the state of the law;—a circular aperture 7 inches wide, protected by an iron grating, may now be made in a cellar at Liverpool for the escape of foul air, but if made in a cellar in London, it is chargeable as an additional "window or light."

* This is especially the case with staircases; the walls are weakened by a narrow window 12 feet in length, instead of two or more smaller windows with a bond of brickwork between them.

† For a detailed account of the first interview with Mr. Goulburn, see THE BUILDER, No. 63, published last May.